



UNITED STATES ENVIRONMENTAL PROTECTION AGENCY

REGION 5

77 WEST JACKSON BOULEVARD  
CHICAGO, IL 60604-3590

FEB 26 2001

REPLY TO THE ATTENTION OF

US EPA RECORDS CENTER REGION 5



396037

MEMORANDUM

Subject: Superfund Site No. B5M4  
Gurnee Mercury, IL  
Itemized Cost Summary Request

From: Darius L. Taylor, Financial Specialist  
Cost Recovery Team  
Program Accounting & Analysis Section *Darius L. Taylor*

Through: Anthony Audia, Chief  
Program Accounting & Analysis Section

To: Peter Felitti, Attorney  
Multi-Media Branch II, Section IV

The attached Itemized Cost Summary outlines all of the cumulative cost expenditures in the Integrated Financial Management System for Gurnee Mercury, IL site.

We have computed and included for your information Region V's indirect costs. Based on adjustments recommended by the Office of Inspector General's Superfund audit for Fiscal Years 83 through 86, final indirect cost rates will be \$71.00 (FY83); \$61.00 (FY84); \$53.00 (FY85); \$51.00 (FY86); \$53.00 (FY87); \$64.00 (FY88); and \$64.00 (FY89), respectively. Indirect cost rates for these years were conservative and did not result in allocating all indirect costs to sites. Therefore, starting in FY90 a new full cost indirect cost rate methodology will be applied to Superfund sites. This essentially means that the new indirect cost rates will be expressed as a percentage of total direct site costs as opposed to a dollar rate per hour (as was true under the old methodology). The resulting indirect cost rates for FY90 through FY 1999 are based on actual costs for those fiscal years and are as follows: 31.03% (FY90), 27.61% (FY91), 29.75% (FY92), 33.32% (FY93), 35.87% (FY94), 26.84% (FY95), 32.57% (FY96), 39.72% (FY97), 38.85% (FY98), and 39.21% (FY99), respectively. Indirect cost rates for FY 2000 and

FY 2001 will be 39.21% and are based on FY99 costs. These rates are provisional and will be updated upon subsequent indirect cost calculations.

The third report lists all the non-payroll and indirect cost expenses related to the site, i.e., travel, shipping purchases, state assistance agreements, Interagency Agreements and contractor costs. The reports are current through January 31, 2001. We have also attached a listing that gives definitions of the various object class codes that may appear on the reports.

If you have any questions or require any additional assistance, please contact Darius Taylor at FTS 353-3241.

Attachments

## OBJECT CLASS LIST

OBJECT CLASS	DEFINITION
21.11	Per Diem & Subsistence while on Travel.
21.13	Common Carrier.
21.14	Privately Owned Vehicle.
21.15	Commercial Rental Vehicle.
21.17	Incidental Costs.
22.09	Other Transportation - Other expenses such as parcel post, contractual charges for the transportation and care to things.  Management & Support Contracts - Contracts for management support, or administrative requirements not otherwise classified.
25.35	Program Contracts - Planned dollars for contracts which support program operations. Included in this category are contracts for monitoring, for surveillance and analysis, for Regional laboratory analysis and analysis of programs.
25.70	Interagency Agreements - Contracts and agreements with other Government Agencies.
25.76	Site Supervision & Development Interagency Agreements - Agreements for the purpose of construction monitoring, investigating, studying and cleaning up hazardous waste sites or emergency response on spills.
31.06	Protective Equipment and Clothing - Personal.
31.80	Other Equipment valued at more than \$500.
31.90	Other Equipment valued at less than \$500.
41.83	Investigations, Surveys, or Studies Awards to governmental or non-governmental or individuals for investigations, surveys, or studies of solid waste pollution.
41.85	Superfund Remedial Planning & Implementation Awards to organization or individuals for remedial planning or disposal for hazardous materials.

Itemized Cost Summary  
GURNEE MERCURY, IL, IL SITE ID = B5 M4  
Costs Through 01/31/2001.  
Indirect Costs Based on New Methodology

REGIONAL PAYROLL COSTS .....	\$8,541.26
EPA INDIRECT COSTS .....	\$22,220.04
OTHER EXPENDITURES (OTH)	
FERGUSON HARBOUR INCORPORATED (68-S5-9921) .....	\$48,128.09
Total Site Costs:	<hr/> \$78,889.39 <hr/>

Regional Payroll Costs  
 GURNEE MERCURY, IL, IL SITE ID = B5 M4  
 Costs Through 01/31/2001.  
 Indirect Costs Based on New Methodology

<u>Employee Name</u>	<u>Fiscal Year</u>	<u>Pay Period</u>	<u>Payroll Hours</u>	<u>Payroll Costs</u>
BOGDA, HEDI	2000	17	2.50	94.50
ATTORNEY		18	2.75	103.95
		19	4.00	151.19
			<u>9.25</u>	<u>\$349.64</u>
BYRD, SHEILA M.	2000	14	2.25	49.04
FINANCIAL ASSISTANT			<u>2.25</u>	<u>\$49.04</u>
HARRIS, MICHAEL D.	2000	14	95.00	2,353.15
		15	65.00	1,506.79
		16	53.00	1,204.93
		17	9.00	195.04
		18	12.00	260.04
		19	8.00	173.36
		20	6.00	130.03
		21	6.00	130.03
			<u>254.00</u>	<u>\$5,953.37</u>
JOHNSON, MARK D.	2000	14	4.00	180.79
TOXICOLOGIST		15	20.00	903.97
			<u>24.00</u>	<u>\$1,084.76</u>
NELSON, THOMAS LEVERETT	2000	19	0.75	42.92
SUPERVISORY GENERAL ATTORNEY			<u>0.75</u>	<u>\$42.92</u>
RIVERA, REINIERO A.	2000	14	14.00	482.88
ENVIRONMENTAL ENGINEER			<u>14.00</u>	<u>\$482.88</u>
ROPSKI, CAROL A.	2000	18	4.00	166.07
GRASZER, CAROL A.				
ENVIRONMENTAL PROTECTION SPECIALIST			<u>4.00</u>	<u>\$166.07</u>
SIMES, WILLIAM W.	2000	14	8.00	366.75

Regional Payroll Costs  
GURNEE MERCURY, IL, IL SITE ID = B5 M4  
Costs Through 01/31/2001.  
Indirect Costs Based on New Methodology

<u>Employee Name</u>	<u>Fiscal Year</u>	<u>Pay Period</u>	<u>Payroll Hours</u>	<u>Payroll Costs</u>
ENVIRONMENTAL SCIENTIST	2000	15	1.00	45.83
			9.00	\$412.58
Total Regional Payroll Costs			317.25	\$8,541.26

Headquarters Payroll Costs  
GURNEE MERCURY, IL, IL SITE ID = B5 M4  
Costs Through 01/31/2001.  
Indirect Costs Based on New Methodology

<u>Employee Name</u>	<u>Fiscal Year</u>	<u>Pay Period</u>	<u>Payroll Hours</u>	<u>Payroll Costs</u>
----------------------	------------------------	-----------------------	--------------------------	--------------------------

## EPA Indirect Costs

GURNEE MERCURY, IL, IL SITE ID = B5 M4

Costs Through 01/31/2001.

Indirect Costs Based on New Methodology

<u>Fiscal Year</u>	<u>Direct Costs</u>	<u>Indirect Rate( %)</u>	<u>Indirect Costs</u>
2000	56,669.35	39.21%	22,220.04
	<u>56,669.35</u>		
Total EPA Indirect Costs			<u>\$22,220.04</u>



EPA Indirect Costs  
 GURNEE MERCURY, IL, IL SITE ID = B5 M4  
 Costs Through 01/31/2001.  
 Indirect Costs Based on New Methodology

PAYROLL DIRECT COSTS

<u>Employee Name</u>	<u>Fiscal Year</u>	<u>Pay Period</u>	<u>Payroll Costs</u>	<u>Ind. Rate (%)</u>	<u>Indirect Costs</u>
BOGDA, HEDI	2000	17	94.50	39.21%	37.05
		18	103.95	39.21%	40.76
		19	151.19	39.21%	59.28
			<u>349.64</u>		<u>\$137.09</u>
BYRD, SHEILA M.	2000	14	49.04	39.21%	19.23
			<u>49.04</u>		<u>\$19.23</u>
HARRIS, MICHAEL D.	2000	14	2,353.15	39.21%	922.67
		15	1,506.79	39.21%	590.81
		16	1,204.93	39.21%	472.45
		17	195.04	39.21%	76.48
		18	260.04	39.21%	101.96
		19	173.36	39.21%	67.97
		20	130.03	39.21%	50.98
		21	130.03	39.21%	50.98
			<u>5,953.37</u>		<u>\$2,334.30</u>
JOHNSON, MARK D.	2000	14	180.79	39.21%	70.89
		15	903.97	39.21%	354.45
			<u>1,084.76</u>		<u>\$425.34</u>
NELSON, THOMAS LEVERETT	2000	19	42.92	39.21%	16.83
			<u>42.92</u>		<u>\$16.83</u>
RIVERA, REINIERO A.	2000	14	482.88	39.21%	189.34
			<u>482.88</u>		<u>\$189.34</u>

EPA Indirect Costs  
 GURNEE MERCURY, IL, IL SITE ID = B5 M4  
 Costs Through 01/31/2001.  
 Indirect Costs Based on New Methodology

PAYROLL DIRECT COSTS

<u>Employee Name</u>	<u>Fiscal Year</u>	<u>Pay Period</u>	<u>Payroll Costs</u>	<u>Ind. Rate (%)</u>	<u>Indirect Costs</u>
ROPSKI, CAROL A.	2000	18	166.07	39.21%	65.12
			166.07		\$65.12
SIMES, WILLIAM W.	2000	14	366.75	39.21%	143.80
		15	45.83	39.21%	17.97
			412.58		\$161.77
Total Fiscal Year 2000 Payroll Direct Costs:			8,541.26		\$3,349.02

OTHER DIRECT COSTS

<u>Contract, IAG, SCA, Misc.NO</u>	<u>Voucher Number</u>	<u>Treasury Schedule Date</u>	<u>Site Amount</u>	<u>Annual/SMO Allocation Costs</u>	<u>Ind. Rate (%)</u>	<u>Indirect Costs</u>
68-S5-9921	16-01	07/06/2000	22,861.87	0.00	39.21%	8,964.14
			20,000.00	0.00	39.21%	7,842.00
	16-02	09/18/2000	5,266.22	0.00	39.21%	2,064.88
			48,128.09	0.00		\$18,871.02
Total Fiscal Year 2000 Other Direct Costs:			48,128.09	0.00		\$18,871.02
Total Fiscal Year 2000:			56,669.35			\$22,220.04

Total EPA Indirect Costs	\$22,220.04
--------------------------	-------------

## Regional Travel Costs

GURNEE MERCURY, IL, IL SITE ID = B5 M4

Costs Through 01/31/2001.

Indirect Costs Based on New Methodology

<u>Traveler/Vendor Name</u>	<u>Travel Number</u>	<u>Treasury Schedule</u>	<u>Treasury Schedule Date</u>	<u>Travel Costs</u>
-----------------------------	--------------------------	------------------------------	---------------------------------------	---------------------

Headquarters Travel Costs  
GURNEE MERCURY, IL, IL SITE ID = B5 M4  
Costs Through 01/31/2001.  
Indirect Costs Based on New Methodology

<u>Traveler/Vendor Name</u>	<u>Travel Number</u>	<u>Treasury Schedule</u>	<u>Treasury Schedule Date</u>	<u>Travel Costs</u>
-----------------------------	--------------------------	------------------------------	---------------------------------------	---------------------

## Contract Costs

GURNEE MERCURY, IL, IL SITE ID = B5 M4

Costs Through 01/31/2001.

Indirect Costs Based on New Methodology

OTHER EXPENDITURES (OTH)

Contractor Name: FERGUSON HARBOUR INCORPORATED

EPA Contract Number: 68-S5-9921

Delivery Order Information	<u>DO #</u>	<u>Start Date</u>	<u>End Date</u>
	5016	03/30/2000	06/23/2000

Project Officer(s): HARRIS, MICHAEL D.

Dates of Service: From: 03/30/2000 To: 06/23/2000

Summary of Service:

Total Costs: \$48,128.09

---

<u>Voucher Number</u>	<u>Voucher Date</u>	<u>Voucher Amount</u>	<u>Treasury Schedule Number and Date</u>	<u>Site Amount</u>
16-01	06/26/2000	42,861.87	00544 07/06/2000	42,861.87
16-02	09/07/2000	5,266.22	00675 09/18/2000	5,266.22
			Total:	<u>\$48,128.09</u>